

House File 270

S-3212

1 Amend House File 270, as passed by the House, as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 441.30, subsections 1 and 2, Code 2023,
5 are amended to read as follows:

6 1. Any property owner or aggrieved taxpayer who is
7 dissatisfied with the owner's or taxpayer's assessment may
8 contact the assessor by telephone or in writing by paper
9 or electronic medium on or after April 2, to and including
10 April 25, of the year of the assessment to inquire about the
11 specifics and accuracy of the assessment. Such an inquiry may
12 also include a request for an informal review of the assessment
13 by the assessor under one or more of the grounds for protest
14 authorized under [section 441.37](#). In any county that has been
15 declared to be a disaster area by proper federal authorities
16 or that is the subject of a state of disaster emergency
17 proclamation by the governor after March 1 and prior to May
18 20 of the year of assessment, the period for inquiries under
19 this subsection shall be extended to and include May 25 of such
20 year.

21 2. In response to an inquiry under [subsection 1](#), if the
22 assessor, following an informal review, determines that the
23 assessment was incorrect under one or more of the grounds for
24 protest authorized under [section 441.37](#), the assessor may, on
25 or before April 25, or on or before May 25 if the period of time
26 is extended under subsection 1, recommend that the property
27 owner or aggrieved taxpayer file a protest with the local board
28 of review and may file a recommendation with the local board
29 of review related to the informal review, or may enter into a
30 signed written agreement with the property owner or aggrieved
31 taxpayer authorizing the assessor to correct or modify the
32 assessment according to the agreement of the parties.

33 Sec. 2. Section 441.37, subsection 1, paragraph a,
34 subparagraph (1), unnumbered paragraph 1, Code 2023, is amended
35 to read as follows:

1 Any property owner or aggrieved taxpayer who is dissatisfied
2 with the owner's or taxpayer's assessment may file a protest
3 against such assessment with the board of review on or
4 after April 2, to and including April 30, of the year of the
5 assessment. In any county which has been declared to be a
6 disaster area by proper federal authorities or that is the
7 subject of a state of disaster emergency proclamation by the
8 governor after March 1 and prior to May 20 of said year of
9 assessment, the board of review shall be authorized to remain
10 in session until ~~June~~ July 15 and the time for filing a protest
11 shall be extended to and include the period from May 25 1
12 to June 5 of such year. The protest shall be in writing on
13 forms prescribed by the director of revenue and, except as
14 provided in [subsection 3](#), signed by the one protesting or by
15 the protester's duly authorized agent. The taxpayer may have
16 an oral hearing on the protest if the request for the oral
17 hearing is made in writing at the time of filing the protest.
18 The protest must be confined to one or more of the following
19 grounds:>

20 2. Title page, by striking lines 1 through 3 and inserting
21 <An Act relating to certain deadlines relating to the informal
22 review and protest of property assessments in counties declared
23 to be a disaster area or that are the subject of a disaster
24 emergency proclamation.>

MARK LOFGREN